EXHIBIT A

PAGE 1 OF 2

STATE OF MICHIGAN UNEMPLOYMENT INSURANCE AGENCY PO BOX 169

GRAND RAPIDS MI 495010169

NOTICE OF (RE)DETERMINATION - RESTITUTION DUE ** REPRINT **

EMPLOYER 0498282 000

MICH PRODUCTION MACH INC

16700 23 MILE RD

MACOMB

CLAIMANT :

KADIR

MD ABDUL A

3913 GARVIN

DETROIT

MI 482122339

INVOLVED EMPLOYER MICH PRODUCTION MACH INC

MI 480441100

FILING DATE: 07/10/2010 BYB: 07/04/2010 SEQ: 000 SSN: -0583

ISSUES AND SECTIONS OF MES ACT INVOLVED

62(A) - IMPROPER PAYMENTS 20(A) - CREDIT TO EMPLOYER REMUNERATION, EARNINGS OFFSET

27(C) & 48

BASIS FOR (RE) DETERMINATION

YOU WERE PAID BENEFITS FOR THE WEEKS ENDING 8/28/10 THROUGH 11/13/10. YOU FAILED TO REPORT EARNINGS FROM MICHIGAN PRODUCTION MACHINING INC. THIS IS CONSIDERED REMUNERATION. YOU ARE INELIGIBLE FOR BENEFITS UNDER MES ACT SECTIONS 27(C) & 48. YOUR EARNINGS WERE MORE THAN 1.5 TIMES YOUR WEEKLY BENEFIT RATE (WBR) OF \$274. RESTITUTION IS REQUIRED UNDER SECTION 62 OF THE MES ACT.

CLAIMANT IS INELIGIBLE FOR BENEFITS FROM AND THRU: 08/22/2010 - 11/13/2010

CLAIMANT MUST PAY TO THE AGENCY IN CASH OR DEDUCTION FROM BENEFITS, RESTITUTION IN THE AMOUNT OF \$3,288.00 UNDER SECTION 62(B), AS ITEMIZED ON

EMPLOYER IS ENTITLED TO CREDIT UNDER SECTION 20(A) OF THE M.E.S. ACT. \$ 13152.00. THE AMOUNT OF DAMAGES UNDER SECTION 54(B) SHALL BE DOUBLE THE AMOUNT OF RESTITUTION IF RESTITUTION IS LESS THAN \$500.00 OR QUADRUPLE THE AMOUNT OF RESTITUTION IF RESTITUTION IS \$500.00 OR MORE.

IF YOU DISAGREE WITH THIS REDETERMINATION; REFER TO "PROTEST/APPEAL RIGHTS" ON THE BACK OF THIS FORM.

EMPLOYER DATE MAILED: 07/22/2011

CLAIMANT DATE MAILED OR PERSONALLY SERVED : 07/22/2011

CLAIMS-EXAMINER : ADJUD TASK FORCE A

PAGE 2 OF 2

PO BOX 169

STATE OF MICHIGAN UNEMPLOYMENT INSURANCE AGENCY

GRAND RAPIDS MI 495010169

NOTICE OF (RE)DETERMINATION - RESTITUTION DUE ** REPRINT **

EMPLOYER 0498282 000

MICH PRODUCTION MACH INC

16700 23 MILE RD

MACOMB

CLAIMANT:

KADIR

3913 GARVIN

DETROIT

MD ABDUL

MI 482122339

INVOLVED EMPLOYER MICH PRODUCTION MACH INC

MI 480441100

FILING DATE : 07/10/2010 BYB : 07/04/2010 SEQ : 000 SSN : -0583

LIST OF OVERPAYMENTS							
WEEK	EMPLOYER	C	VERPAYMENT	WEEK	EMPLOYE	₹.	OVERPAYMENT
ENDING	NUMBER		AMOUNT	ENDING	NUMBER		AMOUNT
08/28/2010	1057084	000	\$189.11	08/28/2010	1188726	000	\$84.89
09/04/2010	1057084	000	\$189.11	09/04/2010	1188726	000	\$84.89
09/11/2010	1057084	000	\$189.11	09/11/2010	1188726	000	\$84.89
09/18/2010	1057084	000	\$189.11	09/18/2010	1188726	000	\$84.89
09/25/2010	1057084	000	\$189.11	09/25/2010	1188726	000	\$84.89
10/02/2010	1057084	000	\$189.11	10/02/2010	1188726	000	\$84.89
10/09/2010	1057084	000	\$189.11	10/09/2010	1188726	000	\$84.89
10/16/2010	1057084	000	\$189.11	10/16/2010	1188726	000	\$84.89
10/23/2010	1057084	000	\$189.11	10/23/2010	1188726	000	\$84.89
10/30/2010	1057084	000	\$189.11	10/30/2010	1188726	000	\$84.89
11/06/2010	1057084	000	\$189.11	11/06/2010	1188726	000	\$84.89
11/13/2010	1057084	000	\$189.11	11/13/2010	1188726	000	\$84.89

TO THE CLAIMANT: REPAYMENT AND/OR REPAYMENT ARRANGEMENTS SHOULD BE MADE WITH THE BENEFIT OVERPAYMENT COLLECTION (BOC) UNIT. FOR INFORMATION ON REPAYMENT OR REPAYMENT ARRANGEMENTS, CONTACT BOC AT 1-800 638-6372. CHECKS OR MONEY ORDERS MUST BE PAYABLE TO THE "STATE OF MICHIGAN FOR UIA". THE ADDRESS IS: UIA, BENEFIT OVERPAYMENT COLLECTION UNIT, P.O.BOX 9045, DETROIT, MICHIGAN 48202. DO NOT SEND CASH. IF YOU DISAGREE WITH THIS REDETERMINATION; REFER TO "PROTEST/APPEAL RIGHTS" ON THE BACK OF THIS FORM.

EMPLOYER DATE MAILED: 07/22/2011

CLAIMANT DATE MAILED OR PERSONALLY SERVED : 07/22/2011

CLAIMS-047/408Embrn: DAOCTUTA TAGE OF 6/21/13 15:42:50 Page 3 of 6

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PO BOX 169

STATE OF MICHIGAN UNEMPLOYMENT INSURANCE AGENCY

GRAND RAPIDS MI 495010169

NOTICE OF (RE)DETERMINATION - RESTITUTION DUE ** REPRINT **

EMPLOYER 0498282 000

MICH PRODUCTION MACH INC

16700 23 MILE RD

MACOMB

CLAIMANT:

KADIR

MD ABDUL

3913 GARVIN

MI 480441100 DETROIT

MI 482122339

INVOLVED EMPLOYER MICH PRODUCTION MACH INC

FILING DATE: 11/17/2010 BYB: 07/04/2010 SEQ: 300 SSN: -0583

ISSUES AND SECTIONS OF MES ACT INVOLVED

REMUNERATION, EARNINGS OFFSET

62(A) - IMPROPER PAYMENTS 20(A) - CREDIT TO EMPLOYER

27(C) & 48

BASIS FOR (RE) DETERMINATION

YOU WERE PAID BENEFITS FOR THE WEEKS ENDING 11/20/10 AND 2/26/11. YOU FAILED TO REPORT EARNINGS FROM MICHIGAN PRODUCTION MACHINING INC. THIS IS CONSIDERED REMUNERATION. YOU WERE ENTITLED TO A REDUCED BENEFIT RATE (WBR) UNDER MES ACT SECTIONS 27(C) AND 48 FOR THE WEEKS SHOWN. YOUR EARNINGS WERE EQUAL TO OR LESS THAN 1.5 TIMES YOUR WBR OF \$274. RESTITUTION IS REQUIRED UNDER SECTION 62.

CLAIMANT IS ELIGIBLE FOR BENEFITS DUE TO REMUNERATION, EARNINGS OFFSET

CLAIMANT MUST PAY TO THE AGENCY IN CASH OR DEDUCTION FROM BENEFITS. RESTITUTION IN THE AMOUNT OF \$316.00 UNDER SECTION 62(B), AS ITEMIZED ON PAGE 2.

EMPLOYER IS ENTITLED TO CREDIT UNDER SECTION 20(A) OF THE M.E.S. ACT. 632.00. THE AMOUNT OF DAMAGES UNDER SECTION 54(B) SHALL BE DOUBLE THE AMOUNT OF RESTITUTION IF RESTITUTION IS LESS THAN \$500.00 OR QUADRUPLE THE AMOUNT OF RESTITUTION IF RESTITUTION IS \$500.00 OR MORE. IF YOU DISAGREE WITH THIS REDETERMINATION; REFER TO "PROTEST/APPEAL RIGHTS"

ON THE BACK OF THIS FORM.

EMPLOYER DATE MAILED : 07/22/2011

CLAIMANT DATE MAILED OR PERSONALLY SERVED : 07/22/2011

CLAIMS-EXAMINER : ADJUD TASK FORCE A

PAGE 2 OF 2

STATE OF MICHIGAN UNEMPLOYMENT INSURANCE AGENCY. PO BOX 169

GRAND RAPIDS

ΜI

NOTICE OF (RE)DETERMINATION - RESTITUTION DUE

** REPRINT **

EMPLOYER 0498282 000

MICH PRODUCTION MACH INC

16700 23 MILE RD

MACOMB

CLAIMANT:

KADIR

MD ABDUL

3913 GARVIN

DETROIT

MI 482122339

INVOLVED EMPLOYER MICH PRODUCTION MACH INC

MI 480441100

FILING DATE: 11/17/2010 BYB: 07/04/2010 SEQ: 300 SSN:

LIST OF OVERPAYMENTS

WEEK EMPLOYER OVERPAYMENT WEEK OVERPAYMENT EMPLOYER ENDING ENDING NUMBER NUMBER AMOUNT AMOUNT \$267.00 02/26/2011 0199829 000 11/20/2010 0199829 000 \$49.00

TO THE CLAIMANT: REPAYMENT AND/OR REPAYMENT ARRANGEMENTS SHOULD BE MADE WITH THE BENEFIT OVERPAYMENT COLLECTION (BOC) UNIT. FOR INFORMATION ON REPAYMENT OR REPAYMENT ARRANGEMENTS, CONTACT BOC AT 1-800 638-6372. CHECKS OR MONEY ORDERS MUST BE PAYABLE TO THE "STATE OF MICHIGAN FOR UIA". THE ADDRESS IS: UIA, BENEFIT OVERPAYMENT COLLECTION UNIT, P.O.BOX 9045, DETROIT, MICHIGAN 48202. DO NOT SEND CASH. IF YOU DISAGREE WITH THIS REDETERMINATION; REFER TO "PROTEST/APPEAL RIGHTS" ON THE BACK OF THIS FORM.

EMPLOYER DATE MAILED: 07/22/2011

CLAIMANT DATE MAILED OR PERSONALLY SERVED : 07/22/2011

Entered 06/21/13 15:42:50 Page 5 of 6 CLAIMS-EXAMINER : DOC 1-1 TASK FORCE 13

STATE OF MICHIGAN UNEMPLOYMENT BUREAU

B.O. 003

PO BOX 169

GRAND RAPIDS

MI 495010169

NOTICE OF DENIAL OF REQUEST FOR RECONSIDERATION

** REPRINT **

INVOLVED EMPLOYER: 0498282 000

MICH PRODUCTION MACH INC

16700 23 MILE RD

MACOMB

MI 480441100

FOR CLAIM OF: 381-35-0583 KADIR

MD ABDUL

3913 GARVIN

DETROIT

MI 482122339

FILED: 07/10/2010 BYB: 07/04/2010

A REQUEST FOR REDETERMINATION OF THE ABOVE CLAIM WAS RECEIVED ON 11/29/2011. THE (RE)DETERMINATION INVOLVED WAS MAILED OR PERSONALLY SERVED ON 07/22/2011 THE (RE)DETERMINATION BECOMES FINAL IF NO PROTEST OR APPEAL IS RECEIVED WITH-IN 30 DAYS FROM THE DATE OF MAILING OR PERSONAL SERVICE. IT HAS NOT BEEN ESTABLISHED THAT GOOD CAUSE EXISTS, AS REQUIRED AFTER EXPIRATION OF THE PRO-TEST PERIOD, FOR THE AGENCY TO RECONSIDER ITS PRIOR (RE) DETERMINATION. THE REQUEST FOR REDETERMINATION IS DENIED

ISSUES AND SECTIONS OF MESC ACT INVOLVED REDETERMINATION DENIED 32

IF YOU DISAGREE WITH THIS REDETERMINATION; REFER TO "PROTEST/APPEAL RIGHTS" ON THE BACK OF THIS FORM.

CLAIMS-EXAMINER : ADJUD TASK FORCE A DATE NOTICE WAS MAILED OR PERSONALLY SERVED: 12/01/2011